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December 1, 2016

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Executive Secretary

lowa Utilities Board 1375 East Court Avenue, Room 69 Des Moines, IA 50319-0069

Re: Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills Energy

EEP-2013-0001

Dear Executive Secretary:

Black Hills / Iowa Gas Utility Company, LLC d/b/a Black Hills Energy hereby submits its' responses to the Board's "Order Requesting Net-to-Gross Research Plan", issued April 8, 2016.

Please contact Amber Buckingham at 515-343-2021 or amber.buckingham@blackhillscorp.com if there are any questions.

Respectfully Submitted,

/s/ Johanna Benson

Johanna Benson

Regulatory Analyst